



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

REPORT OF THE AUDIT DIVISION  
ON THE  
LEAGUE OF CONSERVATION VOTERS CAMPAIGN FUND

I. Background

A. Overview

This report is based on an audit of the League of Conservation Voters Campaign Fund ("the Committee"), undertaken by the Audit Division of the Federal Election Commission in accordance with the Commission's audit policy to determine whether there has been compliance with the provisions of the Federal Election Campaign Act of 1971, as amended ("the Act"). The audit was conducted pursuant to Section 438(b) of Title 2 of the United States Code which states, in part, that the Commission may conduct audits and field investigations of any political committee required to file a report under Section 434 of this title. Prior to conducting any audit under this section, the Commission shall perform an internal review of reports filed by selected committees to determine if the reports filed by a particular committee meet the threshold requirements for substantial compliance with the Act.

The Committee registered with the United States House of Representatives on April 17, 1972 as an affiliate of the League of Conservation Voters (LCV). The Committee was organized by the LCV and its purpose is to give financial support to federal candidates that are endorsed by LCV. The Committee maintains its headquarters in Washington, D.C.

The audit covered the period from January 1, 1980 through December 31, 1980. The Committee reported an opening cash balance of \$2,346.85, total receipts of \$125,894.00, total expenditures of \$128,302.10, and a closing cash balance of (\$61.25) 1/ during the period.

This report is based on documents and working papers supporting each of its factual statements. They form part of the record upon which the Commission based its decisions on the matters in the report and were available to the Commissioners and appropriate staff for review.

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1/ The correct bank balance is \$208.75; the negative balance was created by the Committee reporting as a disbursement a check that was returned by the bank.

**B. Key Personnel**

The officers of the Committee during the period audited were as follows: Mr. Rafe Pomerance, Treasurer, January 1, 1980 through January 31, 1980 and Ms. Marion Edey, Treasurer, January 31, 1980 through December 31, 1980.

**C. Scope**

The audit included such tests as verification of total reported receipts, expenditures and individual transactions; review of required supporting documentation and analysis of Committee debts and obligations; and such other audit procedures as deemed necessary under the circumstances.

**II. Audit Finding and Recommendation**

**A. Failure to Itemize Transfers and Aggregate Year-To-Date Totals of Transfers from Affiliated Committee**

Section 434(b)(2)(F) of Title 2 of the United States Code states, in part, that each report shall disclose transfers from affiliated committees.

Section 104.3(a)(4)(iii)(B) of Title 11 of the Code of Federal Regulations states, in part, the aggregate year-to-date total shall be reported for each transfer of funds from affiliated committees.

The Committee did not itemize three (3) August 1980 transfers from LCV totaling \$12,000, although the total was included on the Detailed Summary Page. On January 26 and February 13, 1981, the Committee was requested by the Commission's Reports Analysis Division to provide a Schedule A in support of these transfers; the Committee did not respond. In addition, the Committee did not correctly disclose the aggregate year-to-date totals for 28 of the 30 transfers it received from LCV during 1980.

In the interim audit report, the Audit staff recommended that the Committee submit a Schedule A itemizing the three (3) transfers from LCV and submit an amendment disclosing the correct aggregate year-to-date totals for the 28 transfers from LCV.

On November 2, 1981, the Audit staff received the amendments requested in the interim report. Upon review of the amendments, the Audit staff concludes that the Committee has substantially complied with the Audit staff's recommendation.

Recommendation

The Audit staff recommends no further action on these matters.

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SEPARATOR